



STATE OF CALIFORNIA  
FRANCHISE TAX BOARD

# FTB Publication 1145

## Guidelines for the Manufacturing Enhancement Area Tax Incentive



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## General Information

Manufacturing Enhancement Areas (MEAs) were established in California to stimulate development in selected economically-depressed areas. The MEA program provides a hiring incentive for entities and individuals that operate or invest in a business located within a designated MEA.

This guide briefly explains the business-related tax incentive to help investors and business operators understand the potential financial impact and requirements of the incentive.

Detailed information about the methods used to compute allowable tax savings is provided in FTB 3808, Manufacturing Enhancement Area Business Booklet.

**Conformity.** In general, California tax law conforms to the Internal Revenue Code (IRC) as of January 1, 1998. However, there are continuing differences between California and federal tax law. California has not conformed to most of the changes made to the IRC by the federal Internal Revenue Service Restructuring and Reform Act of 1998 (Public Law 105-206) and has not conformed to any of the changes made by the Tax and Trade Relief Extension Act of 1998 (Public Law 105-277).

## MEA Locations and Designation Dates

Brawley and Calexico received final designation as MEAs effective October 1, 1998. Both of these cities are located in Imperial County.

Businesses operating within an MEA do not need to pre-qualify or receive prior approval to take advantage of this special tax incentive.

# Geographic Boundaries

Further information about geographic boundaries of the MEAs is available from:

ENTERPRISE ZONE PROGRAMS  
CA TRADE & COMMERCE AGENCY  
801 K STREET SUITE 1700  
SACRAMENTO CA 95814  
Telephone: (916) 324-8211  
FAX: (916) 322-7214  
Website: commerce.ca.gov

## Hiring Credit

A qualified employer conducting a trade or business within an MEA may claim a hiring credit for wages paid to certain disadvantaged individuals. Qualified employers must:

- Be engaged in a manufacturing business described in Standard Industrial Classification (SIC) Codes 2011 through 3999 of the Standard Industrial Classification Manual, 1987 Edition. See pages 5 and 6 for a list of qualified SIC codes;
- Conduct a trade or business within the MEA;
- Have at least 50% of their workforce that was hired after the MEA designation be residents of the county in which the MEA is located at the time of hire; and
- Have at least 30% of the qualified county resident workforce described above be qualified disadvantaged individuals.

**Note:** Although the Franchise Tax Board (FTB) implemented the new principal business activity code chart that is based on the North American Industry Classification System, 1997 Edition, refer to the SIC for purposes of qualifying for the MEA hiring credit. The principal business activity and North American Industry Classification System (NAICS) codes cannot be used for purposes of qualifying for the MEA hiring credit.

A “qualified disadvantaged individual” is an individual who at the time hired was any of the following:

1. A person receiving or eligible to receive subsidized employment, training, or services funded by the federal Job Training Partnership Act (JTPA);
2. A person eligible to be a voluntary or mandatory registrant under the Greater Avenues for Independence (GAIN) Act of 1985; or
3. A person who has been certified eligible under the federal Targeted Jobs Tax Credit Program whether or not this program is in effect.

A qualified employer may claim a credit for the qualified wages paid to a qualified disadvantaged individual who:

- Was hired after the MEA received its final designation;
- Spends at least 90% of his or her work time for the qualified employer on activities directly related to the conduct of a trade or business within the boundaries of the MEA; and

- Performs at least 50% of the work for the qualified employer within the geographic boundaries of the MEA.

**Important:** The MEA hiring credit applies only to wages paid or incurred **on or after** the date the area received final designation and before the designation expires.

The percentage of wages used to calculate the credit depends on the number of years the employee works for the employer in the MEA. The applicable percentage begins at 50% and declines 10% for each year of employment. After the fifth year of employment, no credit is generated.

Period of employment	Credit allowed on qualified wages paid
First 12 months	50%
Second 12 months	40%
Third 12 months	30%
Fourth 12 months	20%
Fifth 12 months	10%
After 60 months	0%

Wages that qualify for the hiring credit are those wages paid to a qualified employee for the consecutive 60-month period beginning on the first date the employee commenced employment with the employer. For an employer that operates a business that has regularly occurring seasonal or intermittent employment decreases and increases, reemployment of an employee does not constitute commencement of employment for the qualified wages test.

The credit is based on the smaller of the following:

- The actual hourly rate paid or incurred by the employer for work performed by the employee during the taxable or income year; or
- 150% of the minimum hourly wage established by the Industrial California Welfare Commission.

Where the California minimum wage is higher than the federal minimum wage, the California minimum wage is used for purposes of computing the MEA hiring credit. The established minimum wage after March 1, 1998, is \$5.75 per hour. For purposes of computing the MEA hiring credit, 150% of the minimum wage is \$8.62 per hour.

## Credit Limitations

- The cumulative qualified wages used to compute the MEA hiring credit cannot exceed \$2,000,000. This limit applies to **each** taxpayer for **each** taxable or income year.
- The amount of the MEA hiring credit must be reduced by the federal Work Opportunity Tax Credit (as in effect January 1, 1998, in IRC Section 51) allowed in the taxable or income year for individuals hired before July 1, 1998.
- Businesses must reduce any deduction for wages by the amount of the MEA hiring credit.

- The amount of MEA hiring credit claimed may not exceed the amount of tax attributable to the MEA business income in any year.
- In the case where an employee qualifies the business to take the MEA hiring credit as well as another credit for the same wage expense, the business may claim only one credit for that wage expense.
- The credit cannot reduce the minimum franchise tax, alternative minimum tax, built-in gains tax, or excess net passive income tax. In addition, the credit cannot reduce regular tax below tentative minimum tax.

## Credit Carryover

If the amount of the hiring credit is greater than the tax attributable to MEA income in any year, the excess credit can be carried over to future years to offset MEA tax until exhausted.

## Credit Recapture

The employer must recapture the amount of credit attributable to an employee's wages if the employer terminates the employee at any time during the longer of:

- The first 270 days of employment (whether or not consecutive); or
- 90 days of employment plus 270 calendar days.

Employers of seasonal employees must recapture the amount of credit attributable to a seasonal employee's wages if the employer terminates employment before the completion of 270 days of employment during the 60-month period beginning the day the employee commences employment with the employer.

A "day of employment" means any day for which the employee receives wage compensation (including a paid sick day, holiday, or vacation day).

The employer must add to the current year's tax the amount of credit claimed in the year of termination and all prior years in which the credit was claimed for the terminated employee.

The credit recapture does not apply if the termination of employment was:

- Voluntary on the part of the employee;
- In response to misconduct of the employee;
- Caused by the employee becoming disabled (unless the employee was able to return to work and the employer did not offer to reemploy the individual);
- Carried out so that other qualified individuals could be hired, creating a net increase in both the number of qualified employees and the number of hours worked; or
- Due to a substantial reduction in the employer's trade or business operations.

## Recordkeeping

For each qualified employee, keep a schedule of the first 60 months of employment showing (at least):

- Employee's name;

- Date the employee was hired;
- Employee's address at the time of hire;
- Number of hours the employee worked for each month of employment;
- Smaller of the hourly rate of pay for each month, or 150% of the minimum wage;
- Location of the employee's job site and duties performed; and
- Total qualified wages per month for each month of employment.

## Determination of MEA Income or MEA Tax

For businesses operating within and outside an MEA, the amount of credit that may be claimed on a California tax return is limited by the amount of tax on business income attributable to an MEA. The formula used to determine the amount of tax on income attributable to an MEA is a formula based on the total property and payroll of the business located within the MEA compared to the total property and payroll of the business within California.

Here are examples of doing business within and outside the MEA:

**Example:** You have a factory located within the MEA and you also have a factory located outside the MEA. In this situation, you would be required to use the formula.

**Example:** You have employees who perform substantial services within the MEA, and you have other employees who perform substantial services outside the MEA. In this situation, you would be required to use the formula.

If you are doing business within and outside an MEA or in more than one MEA, get FTB 3808. Refer to Part II, Doing Business Totally Within, Within and Outside a Manufacturing Enhancement Area or in More than One Manufacturing Enhancement Area, for more information about the formula.

## Related FTB Forms and Publications

FTB 3805Z	Enterprise Zone Business Booklet
FTB 3806	Los Angeles Revitalization Zone Business Booklet
FTB 3807	Local Agency Military Base Recovery Area Business Booklet
FTB 3808	Manufacturing Enhancement Area Business Booklet
FTB 3809	Targeted Tax Area Business Booklet
FTB 3535	Manufacturers' Investment Credit
FTB Pub. 1047	Guidelines for Enterprise Zone Tax Incentives
FTB Pub. 1102	Guidelines for Local Agency Military Base Recovery Area Tax Incentives
FTB Pub. 1157	Guidelines for Targeted Tax Area Tax Incentives

FTB 1113	California's Manufacturers' Investment Credit: Frequently Asked Questions
FTB 1118	Frequently Asked Questions About the Local Agency Military Base Recovery Area (LAMBRA) Tax Incentives
FTB 1126	Frequently Asked Questions About the Enterprise Zone Tax Incentives

## Where to Get FTB Forms and Publications

**By Internet** – If you have Internet access, you may download, view, and print California tax forms and publications. Go to our website at:

**www.ftb.ca.gov**

**By phone** – Use the Automated Taxpayer Assistance (ATA) toll-free phone service to order FTB 3805Z. Call (800) 338-0505, select personal income tax, then select order forms, and enter code **901** when you are instructed to do so. Use the general toll-free phone service to order all other forms and publications previously listed.

Please allow two weeks to receive your order. If you live outside California, please allow three weeks to receive your order.

**In person** – Most libraries, post offices, and banks provide free California personal income tax booklets during the filing season. Many libraries and some quick print businesses have forms and schedules to photocopy (a nominal fee may be required). Note that employees at libraries, post offices, banks, and quick print businesses cannot provide tax information or assistance.

**By mail** – Write to:

TAX FORMS REQUEST UNIT  
FRANCHISE TAX BOARD  
PO BOX 307  
RANCHO CORDOVA CA 95741-0307

## Field Offices

You can get information, California tax forms, and resolve problems on your account if you visit one of our field offices. Our field office hours are Monday through Friday, 8 a.m. until 5 p.m.

Field Office	Address
Bakersfield	1800 30th St, Ste 370
Burbank	333 N Glenoaks Blvd, Ste 200
Fresno	2550 Mariposa St, Rm 3002
Long Beach	4300 Long Beach Blvd, Ste 700B
Los Angeles	300 S Spring St, Ste 5704
Oakland	1515 Clay St, Ste 305
Sacramento	3321 Power Inn Rd, Ste 250
San Bernardino	464 W 4th St, Ste 454
San Diego	5353 Mission Ctr Rd, Ste 314
San Francisco	455 Golden Gate Ave, Ste 7400
San Jose	96 N Third St, 4th Fl
Santa Ana	600 W Santa Ana Blvd, Ste 300
Santa Rosa	50 D St, Rm 130

Stockton	31 East Channel St, Rm 219
Ventura	4820 McGrath St, Ste 270
West Covina	100 N Barranca St, Ste 600

### Out of State Field Offices

Chicago	1 N. Franklin, Ste 400 Chicago, IL 60606-3401
Houston	1415 Louisiana, Ste 1515 Houston, TX 77002-7351
Long Island	1325 Franklin Ave, Ste 560 Garden City, NY 11530-1631
Manhattan	1212 Ave of the Americas, 4th Fl New York, NY 10036-1601

## Economic Development Area Information

Further information about the MEA tax incentive is available from:

FRANCHISE TAX BOARD  
ECONOMIC DEVELOPMENT AREA INFORMATION  
Telephone: (916) 845-3464  
Fax: (916) 845-0415  
Website: [www.ftb.ca.gov](http://www.ftb.ca.gov)

You can also email the FTB with inquiries about the MEA tax incentives at: [edam\\_audit@ftb.ca.gov](mailto:edam_audit@ftb.ca.gov)

Be sure your email includes your name and daytime telephone number.

## General Toll-Free Phone Service

Our general toll-free phone service is available:

- Monday - Friday, 7 a.m. until 8 p.m.; and
- Saturdays, 7 a.m. until 4 p.m.

The best times to call are before 10 a.m. and after 6 p.m. Times of day are Pacific Standard Time (PST).

From within the United States . . . . . (800) 852-5711

From outside the United States . . . . . (916) 845-6500  
(not toll-free)

### Assistance for persons with disabilities:

The FTB complies with provisions of the Americans with Disabilities Act. Persons with a hearing or speech impairment, call:

From voice phone . . . . . (800) 735-2922  
(California Relay Service)

From TTY/TDD . . . . . (800) 822-6268  
(Direct line to FTB customer service)

For all other assistance or special accommodations, call (800) 852-5711.

### Asistencia bilingüe en español:

Para obtener servicios en español y asistencia para completar su declaración de impuestos/formularios, llame al número de teléfono (anotado arriba) que le corresponde.

# Standard Industrial Classification Manual, 1987 Edition (Partial Listing)

The Standard Industrial Classification (SIC) Manual is organized using a hierarchical structure, first by division, then by two-digit major groups within each division, then by three-digit industry groups within each major group, and finally by four-digit industry codes within each industry group.

Classification of business activities is based upon establishments, which are defined in the SIC Manual as an economic unit, generally at a single physical location, where business is conducted, or where services or industrial operations are performed. A taxpayer's enterprise may consist of more than one establishment. The SIC Manual provides the following examples of establishments: A factory, mill, store, hotel, movie theater, mine, farm, ranch, bank, railroad depot, airline terminal, sales office, warehouse, or central administrative office. Where distinct and separate economic activities are performed at a single physical location (such as construction activities operated out of the same physical location as a lumber yard), each activity should be treated as a

separate establishment where: (1) No one industry description in the SIC Manual includes such combined activities; (2) The employment in each economic activity is significant; and (3) Separate reports are prepared on the number of employees, their wages and salaries, sales or receipts, property and equipment, and other types of financial data, such as financial statements, job costing, and profit center accounting.

For purposes of this publication, SIC Codes 2011 through 3999 are listed since only taxpayers with establishments in these industry codes qualify for the MEA hiring credit.

The complete Standard Industrial Classification Manual, 1987 Edition, is available for purchase from:

NATIONAL TECHNICAL INFORMATION SERVICE  
5285 PORT ROYAL ROAD  
SPRINGFIELD VIRGINIA 22161

Order No. PB 87-100012

The manual is also available on the Internet at:  
[www.osha.gov/oshstats/sicser.html](http://www.osha.gov/oshstats/sicser.html)

## The four-digit industry codes within Division D of the SIC Manual are: (nec means "not elsewhere classified")

3291 Abrasive products	3578 Calculating & accounting equipment	3961 Costume jewelry	2399 Fabricated textile products, nec
2891 Adhesives & sealants		2074 Cottonseed oil	3523 Farm machinery & equipment
2879 Agricultural chemicals, nec	2064 Candy & other confectionery products	2021 Creamery butter	3965 Fasteners, buttons, needles, & pins
3563 Air & gas compressors		3466 Crowns & closures	
3728 Aircraft parts & equipment, nec	2062 Cane sugar refining	3643 Current-carrying wiring devices	2875 Fertilizers, mixing only
3724 Aircraft engines & engine parts	2033 Canned fruits & vegetables	2391 Curtains & draperies	2655 Fiber cans, drums, & similar products
3721 Aircraft	2091 Canned & cured fish & seafood	3087 Custom compound purchased resins	
2812 Alkalies & chlorine	2032 Canned specialties		2262 Finishing plants, manmade
3354 Aluminum extruded products	2394 Canvas & related products	3281 Cut stone & stone products	2261 Finishing plants, cotton
3355 Aluminum rolling & drawing, nec	3955 Carbon paper & inked ribbons	3421 Cutlery	2269 Finishing plants, nec
3365 Aluminum foundries	2895 Carbon black	2865 Cyclic crudes & intermediates	3211 Flat glass
3353 Aluminum sheet, plate, & foil	3624 Carbon & graphite products	2034 Dehydrated fruits, vegetables, & soups	2087 Flavoring extracts & syrups, nec
3363 Aluminum die-casting	3592 Carburetors, pistons, rings, & valves		2041 Flour & other grain mill products
3483 Ammunition, except for small arms, nec		3843 Dental equipment & supplies	3824 Fluid meters & counting devices
3826 Analytical instruments	2273 Carpets & rugs	2835 Diagnostic substances	3492 Fluid power valves & hose fittings
2077 Animal & marine fats & oils	2823 Cellulosic manmade fiber	2675 Die-cut paper products	2026 Fluid milk
2387 Apparel belts	3241 Cement, hydraulic	2085 Distilled & blended liquors	3594 Fluid power pumps & motors
2389 Apparel & accessories, nec	3253 Ceramic wall & floor tile	2047 Dog & cat food	3593 Fluid power cylinders & actuators
3446 Architectural metal work	2043 Cereal breakfast foods	3942 Dolls & stuffed toys	2657 Folding paperboard boxes
3292 Asbestos products	2022 Cheese, natural & processed	2591 Drapery hardware & blinds & shades	2099 Food preparations, nec
2952 Asphalt felts & coatings	2899 Chemical preparations, nec		3556 Food products machinery
2951 Asphalt paving mixtures & blocks	2067 Chewing gum	2023 Dry, condensed, & evaporated dairy products	3131 Footwear cut stock
3581 Automatic vending machines	2131 Chewing & smoking tobacco		3149 Footwear, except rubber, nec
2396 Automotive & apparel trimmings	2066 Chocolate & cocoa products	2079 Edible fats & oils, nec	2092 Fresh/frozen prepared fish/seafood
3465 Automotive stampings	2111 Cigarettes	3641 Electric lamps	
2673 Bags: plastic, laminated, & coated	2121 Cigars	3634 Electric housewares & fans	2053 Frozen bakery products, except bread
2674 Bags: uncoated paper & multiwall	3255 Clay refractories	3699 Electrical equipment & supplies, nec	
3562 Ball & roller bearings	2295 Coated fabrics, not rubberized		2038 Frozen specialties, nec
2063 Beet sugar	3316 Cold finishing of steel shapes	3629 Electrical industrial apparatus, nec	2037 Frozen fruits & vegetables
2836 Biological products except diagnostic	2754 Commercial printing, gravure	3845 Electromedical equipment	2371 Fur goods
2782 Blankbooks & looseleaf binders	2752 Commercial printing, lithographic	3313 Electrometallurgical products	2599 Furniture & fixtures, nec
3312 Blast furnace & steel mills	2759 Commercial printing, nec	3679 Electronic components, nec	3944 Games, toys, & children's vehicles
3564 Blowers & fans	3582 Commercial laundry equipment	3678 Electronic connectors	3053 Gaskets, packing, & sealing devices
3732 Boat building & repairing	3646 Commercial lighting fixtures	3671 Electron tubes	
3452 Bolts, nuts, rivets, & washers	3669 Communication equipment	3675 Electronic capacitors	3569 General industrial machinery, nec
2731 Book publishing	3577 Computer peripheral equipment, nec	3676 Electronic resistors	2369 Girls' & children's outerwear, nec
2732 Book printing	3575 Computer terminals	3677 Electronic coils & transformers	2361 Girls' & children's dresses, blouses
2789 Bookbinding & related work	3572 Computer storage devices	3571 Electronic computers	
2086 Bottled & canned soft drinks	3271 Concrete block & brick	3534 Elevators & moving stairways	3221 Glass containers
2342 Bras, girdles, & allied garments	3272 Concrete products, nec	3694 Engine electrical equipment	3321 Gray & ductile iron foundries
2051 Bread, cake, & related products	3531 Construction machinery	2677 Envelopes	2771 Greeting cards
3251 Brick & structural clay tile	2679 Converted paper products, nec	3822 Environmental controls	3761 Guided missiles & parts
2211 Broadwoven fabric mills, cotton	3535 Conveyors & conveying equipment	2892 Explosives	2861 Gum & wood chemicals
2221 Broadwoven fabric mills, manmade		2381 Fabric dress & work gloves	3275 Gypsum products
	2052 Cookies & crackers	3499 Fabricated metal products, nec	3423 Hand & edge tools, nec
2231 Broadwoven fabric mills, wool	3351 Copper rolling & drawing	3443 Fabricated plate work (boiler shops)	3996 Hardsurface floor coverings, nec
3991 Brooms & brushes	3366 Copper foundries	3498 Fabricated pipe & fittings	2429 Hardware, nec
3995 Burial caskets	2298 Cordage & twine	3069 Fabricated rubber products, nec	2426 Hardwood dimensions & flooring mills
	2653 Corrugated & solid fiber boxes	3441 Fabricated structural metal	

(continued on next page)

2435	Hardwood veneer & plywood	3549	Metalworking machinery, nec	2015	Poultry slaughtering & processing	3841	Surgical & medical instruments
2353	Hats, caps, & millinery	3398	Metal heat treating			3842	Surgical appliances & supplies
3433	Heating equip, except electric	3411	Metal cans	3568	Power transmission equipment, nec	3613	Switchgear & switchboard apparatus
3536	Hoists, cranes, & monorails	3412	Metal barrels, drums, & pails	3546	Power-driven handtools	2822	Synthetic rubber
2252	Hosiery, nec	3431	Metal sanitary ware	3448	Prefabricated metal buildings	3795	Tanks & tank components
2392	House furnishings, nec	3497	Metal foil & leaf	2452	Prefabricated wood buildings	3661	Telephone & telegraph apparatus
3142	House slippers	3479	Metal coating & allied services	2045	Prepared flour mixes & doughs	3552	Textile machinery
3651	Household audio & video equipment	3469	Metal stampings, nec	2048	Prepared feeds, nec	2393	Textile bags
3635	Household vacuum cleaners	3442	Metal door, sash, & trim	3652	Prerecorded records & tapes	2299	Textile goods, nec
3631	Household cooking appliances	2431	Millwork	3229	Pressed & blown glass, nec	2284	Thread mills
3633	Household laundry equipment	3296	Mineral wool	3399	Primary metal products, nec	2282	Throwing & winding mills
3639	Household appliances, nec	3295	Minerals, ground or treated	3339	Primary nonferrous metals, nec	2296	Tire cord & fabrics
2519	Household furniture, nec	3532	Mining machinery	3334	Primary aluminum	3011	Tires & inner tubes
3632	Household refrigerators & freezers	2741	Misc publishing	3331	Primary copper	2141	Tobacco stemming & redrying
2024	Ice cream & frozen desserts	3449	Misc metal work	3692	Primary batteries, dry & wet	2844	Toilet preparations
3491	Industrial valves	3496	Misc fabricated wire products	3672	Printed circuit boards	3612	Transformers, except electronic
2819	Industrial inorganic chem, nec	2451	Mobile homes	2893	Printing ink	3799	Transportation equipment, nec
3599	Industrial machinery, nec	3716	Motor homes	3555	Printing trades machinery	3792	Travel trailers & campers
2869	Industrial organic chem, nec	3711	Motor vehicles & car bodies	3823	Process control instruments	3713	Truck & bus bodies
3537	Industrial trucks & tractors	3621	Motor & generators	3231	Products of purchased glass	3715	Truck trailers
2813	Industrial gases	3714	Motor vehicle parts & accessories	2531	Public building & related furniture	3511	Turbines & turbines generator sets
3543	Industrial patterns	3751	Motorcycles, bicycles, & parts	2611	Pulp mills	2791	Typesetting
3567	Industrial furnaces & ovens	3931	Musical instruments	3561	Pumps & pumping equipment	3082	Unsupported plastic profile shapes
2816	Inorganic pigments	2441	Nailed wood boxes & shook	3663	Radio & TV communication equipment	3081	Unsupported plastic film & sheet
3825	Instruments to measure electricity	2241	Narrow fabric mills	3743	Railroad equipment	2512	Upholstered household furniture
3519	Internal combustion engines, nec	2711	Newspapers	2061	Raw sugar cane	3494	Valves & pipe fittings, nec
3462	Iron & steel forging	2873	Nitrogenous fertilizers	3273	Ready-mixed concrete	2076	Vegetable oil mills, nec
3915	Jewelers' materials & lapidary work	3297	Nonclay refractories	2493	Reconstituted wood products	3647	Vehicular lighting equipment
3911	Jewelry, precious metal	3644	Noncurrent-carrying wiring devices	3585	Refrigeration & heating equipment	3261	Vitreous plumbing fixtures
2253	Knit outerwear mills	3369	Nonferrous foundries, nec	3625	Relays & industrial controls	3262	Vitreous china table & kitchenware
2254	Knit underwear mills	3364	Nonferrous die-casting, except aluminum	3645	Residential lighting fixtures	3873	Watches, clocks, & parts
2259	Knitting mills, nec	3357	Nonferrous wiredrawing & insulating	2044	Rice milling	2385	Waterproof outerwear
3821	Laboratory apparatus & furniture	3356	Nonferrous rolling & drawing, nec	2095	Roasted coffee	2257	Weft knit fabric mills
2258	Lace & warp knit fabric mills	3341	Nonferrous metals	2384	Robes & dressing gowns	3548	Welding apparatus
3083	Laminated plastic plate & sheet	3463	Nonferrous forging	3547	Rolling mill machinery	2046	Wet corn milling
3524	Lawn & garden equipment	3299	Nonmetallic mineral products, nec	3052	Rubber & plastic hose & belting	2084	Wines, brandy, & brandy spirits
3952	Lead pencils & art goods	2297	Nonwoven fabrics	3021	Rubber & plastic footwear	3495	Wire springs
3199	Leather goods, nec	3579	Office machines, nec	2068	Salted & roasted nuts & seeds	2337	Women's & misses' suits & coats
2386	Leather & sheep-lined clothing	2522	Office furniture, except wood	2656	Sanitary food containers	2335	Women's, juniors', & misses' dresses
3111	Leather tanning & finishing	3533	Oil & gas field machinery	2676	Sanitary paper products	2341	Women's & children's underwear
3151	Leather gloves & mittens	3851	Ophthalmic goods	2013	Sausages & other prepared meats	2251	Women's hosiery, except socks
3648	Lighting equipment	3827	Optical instruments & lenses	3425	Saw blades & handsaws	2339	Women's & misses' outerwear, nec
3274	Lime	3489	Ordnance & accessories, nec	2421	Sawmills & planing mills, general	2331	Women's & misses' blouses & shirts
2411	Logging	2824	Organic fibers, noncellulosic	3596	Scales & balances, except laboratory	3171	Women's handbags and purses
2992	Lubricating oils & greases	3565	Packaging machinery	2397	Schiffli machine embroideries	3144	Women's footwear, except athletic
3161	Luggage	2851	Paints & allied products	3451	Screw machine products	2491	Wood preserving
2098	Macaroni, spaghetti, & noodles	3554	Paper industries machinery	3812	Search & navigation equipment	2499	Wood products, nec
3541	Machine tools, metal cutting types	2621	Paper mills	3674	Semiconductors & related devices	2434	Wood kitchen cabinets
3545	Machine tool accessories	2671	Paper coated & laminated, packaging	3263	Semivitreous table & kitchenware	2541	Wood partitions & fixtures
3542	Machine tools, metal forming type	2672	Paper coated & laminated, nec	3589	Service industry machinery, nec	2521	Wood office furniture
3695	Magnetic & optical recording media	2631	Paperboard mills	2652	Setup paperboard boxes	2517	Wood TV & radio cabinets
3322	Malleable iron foundries	2542	Partitions & fixtures, except wood	3444	Sheet metal work	2449	Wood containers, nec
2083	Malt	3951	Pens & mechanical pencils	3731	Ship building & repairing	2511	Wood household furniture
2082	Malt beverages	2721	Periodicals	3993	Signs & advertising specialties	2448	Wood pallets & skids
2761	Manifold business forms	3172	Personal leather goods, nec	3914	Silverware and plate ware	3553	Woodworking machinery
2097	Manufactured ice	2911	Petroleum refining	3484	Small arms	3844	X-ray apparatus & tubes
3999	Manufacturing industries, nec	2999	Petroleum & coal products, nec	3482	Small arms ammunition	2281	Yarn spinning mills
3953	Marking devices	2834	Pharmaceutical preparations	2841	Soap & other detergents		
2515	Mattresses & bedsprings	2874	Phosphatic fertilizers	2436	Softwood veneer & plywood		
3586	Measuring & dispensing pumps	3861	Photographic equipment & supplies	2075	Soybean oil mills		
3829	Measuring & controlling devices, nec	2035	Pickles, sauces, & salad dressing	3769	Space vehicle equipment & parts		
2011	Meat packing plants	3085	Plastic bottles	3764	Space propulsion units & parts		
3061	Mechanical rubber goods	3086	Plastic foam products	2429	Special product sawmills, nec		
2833	Medicinal & botanicals	2821	Plastic materials & resins	3544	Special dies, tools, jigs, & fixtures		
2325	Men's & boys' trousers & slacks	3084	Plastic pipe	3559	Special industry machinery, nec		
3143	Men's footwear, except athletic	3088	Plastic plumbing fixtures	3566	Speed changers, drives, & gears		
2323	Men's & boys' neckwear	3089	Plastic products, nec	3949	Sporting & athletic goods, nec		
2329	Men's & boys' clothing, nec	2796	Platemaking service	2678	Stationery products		
2321	Men's & boys' shirts	3471	Plating & polishing	3493	Steel springs, except wire		
2322	Men's & boys' underwear & nightwear	2395	Pleating & stitching	3315	Steel wire & related products		
2326	Men's & boys' work clothing	3432	Plumbing fixture fittings & trim	3317	Steel pipe & tubes		
2311	Men's & boys' suits & coats	2842	Polishes & sanitation goods	3325	Steel foundries, nec		
2514	Metal household furniture	3264	Porcelain electrical supplies	3324	Steel investment foundries		
		2096	Potato chips & similar snacks	3691	Storage batteries		
		3269	Pottery products, nec	3259	Structural clay products, nec		
				2439	Structural wood members, nec		
				2843	Surface active agents		